

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF UTAH**

TAMRA I. HANSEN,

Plaintiff,

v.

DARLA BLACK, ERIC SMITH, and
UNITED STATES OF AMERICA,

Defendants.

**ORDER ADOPTING
REPORT AND RECOMMENDATION**

Case No. 2:13-cv-736-RJS

Judge Robert J. Shelby

Pursuant to 28 U.S.C. 636(b)(1)(B), this case was referred to Magistrate Judge Paul M. Warner. On March 16, 2015, Judge Warner issued a Report and Recommendation (Dkt. 46) on Defendants' Motion for Summary Judgment on Ms. Hansen's claim of wrongful levy. (Dkt. 38.) Judge Warner recommended that this court grant the motion based on Ms. Hansen's failure to show as a matter of law that she had a superior interest in the property at issue and that the levy against the property was wrongful.

On April 6, 2015, Ms. Hansen filed an objection to Judge Warner's Report and Recommendation. (Dkt. 51, 53.) Under Federal Rules of Civil Procedure 72(b)(2) and (3), this court reviews de novo the parts of the Report and Recommendation to which Ms. Hansen has filed a timely, specific objection.

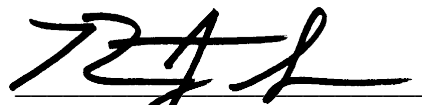
Ms. Hansen argues in her objection that the Report and Recommendation erroneously treated Ms. Hansen's postdeposition declaration as a sham. She contends that the deposition testimony is unclear as to whether Ms. Hansen knew "at a relevant time in the past" that the liens

against her husband's property were federal tax liens. However, the court finds that the Report and Recommendation adequately addressed the issue of whether Ms. Hansen knew the nature of the liens at all relevant times. Even if Ms. Hansen's postdeposition declaration created a dispute as to whether she knew the liens were federal tax ones, she still has failed to establish the elements of her wrongful levy cause of action.

Ms. Hansen's objection also urges the court to defer ruling until Ms. Hansen's husband's case proceeds. As the Report and Recommendation stated, the issues in Mr. Hansen's case are not relevant to this case and therefore this court will not here address issues in another proceeding.

The court **ADOPTS IN FULL** Judge Warner's Report and Recommendation. (Dkt. 46.) Accordingly, the court **GRANTS** the Defendants' motion (Dkt. 38) and dismisses Ms. Hansen's claim. The court directs the Clerk of Court to close the case.
SO ORDERED this 14th day of April, 2014.

BY THE COURT:


ROBERT J. SHELBY
United States District Judge